

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

East Allen County Schools (0255)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$253,599	\$35,038	\$447,120	n/a	76%	> 500%
	11100 Regular Programs; Elementary	\$10,614,666	\$13,500,519	\$14,116,279	\$15,349,473	45%	14%	9%
	11200 Regular Programs; Middle/Junior High	\$2,260,095	\$3,274,030	\$3,204,475	\$3,972,225	76%	21%	24%
	11300 Regular Programs; High School	\$9,086,713	\$11,157,308	\$11,082,759	\$12,134,462	34%	9%	9%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$233,135	n/a	n/a	n/a
	11410 Vocational Education; Agriculture A	\$216,239	\$297,394	\$310,584	\$258,906	20%	-13%	-17%
	11450 Vocational Education; Consumer and Homemaking	\$35,514	\$1,206	\$0	\$267,239	> 500%	> 500%	n/a
	11470 Vocational Education; Business Education	\$0	\$0	\$0	\$352,794	n/a	n/a	n/a
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$1,568	n/a	n/a	n/a
	11510 Vocational Education; Cooperative Education	\$102,837	\$211,653	\$252,937	\$384,099	274%	81%	52%
	11590 Other Vocational Education Programs	\$0	\$0	\$0	\$27,000	n/a	n/a	n/a
	11900 2007 Account Code - Other Regular Programs	\$47,588	\$0	\$0	\$0	-100%	n/a	n/a
	11920 Other Regular Programs; Project 4R	\$53,720	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$125,673	\$27,560	\$32,400	\$10,745	-91%	-61%	-67%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$25,171	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$10,049	\$14,383	\$19,134	\$26,090	160%	81%	36%
	12230 Mental Disabilities; Severe Mental Disabilities	\$391,967	\$1,397,156	\$1,417,738	\$2,036,212	419%	46%	44%
	12310 Physical Impairment; Orthopedic Impairment	\$79,241	\$110,204	\$110,512	\$128,228	62%	16%	16%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$69,275	n/a	n/a	n/a
	12330 Physical Impairment; Visual Impairment	\$64,546	\$85,839	\$70,829	\$95,334	48%	11%	35%
	12340 Physical Impairment; Hearing Impairment	\$68,232	\$101,040	\$79,102	\$87,453	28%	-13%	11%
	12350 Physical Impairment; Homebound	\$49,183	\$39,260	\$47,307	\$59,308	21%	51%	25%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$141,940	\$172,403	\$180,466	\$184,666	30%	7%	2%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$238	n/a	n/a	n/a
	12510 Culturally Different; Communication Disorders	\$54,030	\$356,281	\$377,004	\$421,753	> 500%	18%	12%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$20,462	n/a	n/a	n/a
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$965,008	\$1,427,710	\$1,483,383	\$742,731	-23%	-48%	-50%
	12610 Learning Disability	\$0	\$0	\$0	\$1,020,740	n/a	n/a	n/a
	12710 Equal Opportunity At Risk	\$190,027	\$430,705	\$462,096	\$583,423	207%	35%	26%
	12810 Special Education Preschool	\$287,957	\$320,195	\$355,772	\$427,257	48%	33%	20%
	12900 Other Special Programs	\$341,291	\$564,891	\$567,253	\$606,982	78%	7%	7%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$0	\$0	\$37,229	n/a	n/a	n/a
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$15,513	\$17,728	\$17,962	n/a	16%	1%
	14100 Summer School Programs; Elementary	\$54,497	\$71,760	\$137,162	\$144,390	165%	101%	5%
	14300 Summer School Programs; High School	\$158,128	\$224,607	\$221,952	\$149,860	-5%	-33%	-32%
	16100 Remediation Testing	\$204,432	\$230,244	\$216,917	\$225,176	10%	-2%	4%
	16200 Preventive Remediation	\$86,119	\$71,713	\$68,162	\$86,196	0%	20%	26%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$286,902	\$254,076	\$533,420	\$90,636	-68%	-64%	-83%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$156,688	\$136,286	\$191,066	\$339,857	117%	149%	78%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$235,464	\$41,318	\$70,463	n/a	-70%	71%
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$298,176	\$196,083	\$205,384	\$249,492	-16%	27%	21%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$607	\$0	\$0	\$0	-100%	n/a	n/a
	22210 Library/Media Services; Service Area Direction	\$79,321	\$10,541	\$15,600	\$9,641	-88%	-9%	-38%
	22220 Library/Media Services; School Library	\$476,958	\$464,890	\$647,011	\$775,342	63%	67%	20%
	22230 Library/Media Services; Audiovisual	\$40,439	\$41,625	\$41,504	\$39,981	-1%	-4%	-4%
	22240 Library/Media Services; Educational Television	\$3,069	\$67	\$0	\$3,798	24%	> 500%	n/a
	22250 Library/Media Services; Computer Assisted Instruction Services	\$77,361	\$8,763	\$29,129	\$18,819	-76%	115%	-35%
	22400 Academic Student Assessment	\$0	\$0	\$0	\$12,670	n/a	n/a	n/a
	24100 Office of The Principal	\$2,478,518	\$3,762,576	\$3,543,477	\$4,311,670	74%	15%	22%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$11,172	\$1,112,820	\$612,224	\$489,875	> 500%	-56%	-20%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$100,824	\$0	n/a	n/a	-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$1,352,952	\$2,255,070	\$2,315,706	\$1,215,488	-10%	-46%	-48%
Student Academic Achievement Total		\$30,951,856	\$42,835,434	\$43,143,652	\$48,262,634	56%	13%	12%
Student Instructional Support								

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

East Allen County Schools (0255)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	26410 2007 Account Code - Personnel Services ; Supervision of Personnel Services	\$5,087	\$60,302	\$56,603	\$28,941	469%	-52%	-49%
	21110 Attendance and Social Work Services; Service Area Direction	\$117,333	\$424,024	\$259,516	\$419,711	258%	-1%	62%
	21220 Guidance Services; Counseling Services	\$1,068,430	\$995,840	\$1,269,268	\$1,507,717	41%	51%	19%
	21340 Health Services; Nurse Services	\$232,228	\$407,780	\$409,818	\$510,248	120%	25%	25%
	21420 Psychological Testing	\$143,120	\$236,019	\$243,832	\$272,642	90%	16%	12%
	21810 Special Education Administration; Service Area Direction	\$65,728	\$157,162	\$144,408	\$160,680	144%	2%	11%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$45,506	n/a	n/a	n/a
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$2,549	\$440	n/a	n/a	-83%
	22110 Improvement of Instruction; Service Area Direction	\$167,861	\$186,596	\$113,188	\$154,107	-8%	-17%	36%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$108,034	\$646,706	\$624,665	\$538,041	398%	-17%	-14%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,134	\$0	\$0	\$100,146	> 500%	n/a	n/a
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$3,551	\$27,510	\$6,814	\$52,670	> 500%	91%	> 500%
	23110 Board of Education; Service Area Direction	\$27,600	\$38,104	\$38,652	\$53,637	94%	41%	39%
	23190 Board of Education; Other Governing Body Services	\$5,894	\$75,320	\$66,546	\$38,409	> 500%	-49%	-42%
	23210 Executive Administration; Office of The Superintendent	\$157,309	\$592,177	\$219,224	\$316,711	101%	-47%	44%
	23220 Executive Administration; Community Relations	\$0	\$0	\$2,070	\$47,364	n/a	n/a	> 500%
	24900 Other Support Services, School Administration	\$0	\$0	\$640	\$1,375	n/a	n/a	115%
	25750 Personnel Services; Health Services	\$1,453	\$2,073	\$1,940	\$7,406	410%	257%	282%
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$26,989	\$115,545	\$4,871	n/a	-82%	-96%
Student Instructional Support Total		\$2,116,762	\$3,876,604	\$3,575,278	\$4,260,621	101%	10%	19%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$32,067	\$13,943	\$16,973	\$22,514	-30%	61%	33%
	23160 Board of Education; Promotion Expenses	\$8,980	\$6,577	\$10,403	\$6,697	-25%	2%	-36%
	23230 Executive Administration; Staff Relations and Negotiations	\$94,186	\$284,166	\$273,753	\$330,909	251%	16%	21%
	25110 Fiscal Services; Office of The Business Manager	\$93,350	\$128,141	\$121,065	\$148,812	59%	16%	23%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$170	n/a	n/a	n/a
	25160 Fiscal Services; Financial Accounting	\$3,399	\$1,398	\$1,398	\$36,823	> 500%	> 500%	> 500%
	25191 Other Fiscal Services; Refund of Revenue	\$195,906	\$1,951	\$7,871	\$72,019	-63%	> 500%	> 500%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$453	n/a	n/a	n/a
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$47,507	\$70,802	\$72,125	\$89,690	89%	27%	24%
	25300 Printing, Publishing, and Duplicating Services	\$77,764	\$95,223	\$72,921	\$72,912	-6%	-23%	0%
	25400 Planning, Research, Development and Evaluation	\$50,878	\$278,485	\$279,494	\$212,251	317%	-24%	-24%
	25600 Public Information Services	\$0	\$19,719	\$10,132	\$8,162	n/a	-59%	-19%
	25710 2007 Account Code - Direction of Central Support Services	\$38,967	\$51,030	\$52,313	\$39,142	0%	-23%	-25%
	25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$0	\$152	n/a	n/a	n/a
	25890 Other Technology Services	\$40,740	\$77,179	\$37,304	\$24,370	-40%	-68%	-35%
	25920 Ditch Assessments	\$321	\$212	\$0	\$144	-55%	-32%	n/a
	25990 Other Support Services, Central 25990.07 Unknown 2007 Account Code	\$1,682	\$0	\$12,707	\$1,310	-22%	n/a	-90%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$87,079	\$36,065	\$36,734	\$46,681	-46%	29%	27%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$4,142,448	\$5,283,671	\$5,171,979	\$5,759,467	39%	9%	11%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$73,209	\$8,595	\$0	\$24,642	-66%	187%	n/a
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$475,517	\$1,607,865	\$1,726,485	\$1,881,170	296%	17%	9%
	26499 2007 Account Code - Other	\$0	\$319,705	\$303,574	\$111,951	n/a	-65%	-63%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$5,234	\$6,460	\$215	\$5,296	1%	-18%	> 500%
	26600 Operation and Maintenance of Plant Services; Security Services	\$9,847	\$51,230	\$50,468	\$59,559	> 500%	16%	18%
	26700 Operation and Maintenance of Plant Services; Insurance	\$162,465	\$388,067	\$321,320	\$304,866	88%	-21%	-5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$7,440	\$528	\$0	\$0	-100%	-100%	n/a
	27010 Student Transportation; Service Area Direction	\$130,881	\$228,528	\$236,336	\$296,078	126%	30%	25%
	27100 Student Transportation; Vehicle Operation	\$1,258,735	\$1,825,150	\$1,929,523	\$2,615,960	108%	43%	36%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$687,012	\$1,104,929	\$1,109,988	\$1,555,473	126%	41%	40%
	27400 Student Transportation; Purchase of School Buses	\$194,250	\$887,892	\$801,982	\$907,629	367%	2%	13%
	27500 Student Transportation; Insurance on Buses	\$41,258	\$124,724	\$92,190	\$96,543	134%	-23%	5%
	27700 Student Transportation; Contracted Transportation Services	\$3,272	\$34,374	\$19,203	\$16,144	393%	-53%	-16%
	27900 Student Transportation; Other Student Transportation Services	\$17,116	\$28,874	\$29,325	\$15,899	-7%	-45%	-46%
	31200 Food Services Operations; Food Preparation and Dispensing	\$1,072,010	\$1,453,751	\$1,572,260	\$2,289,167	114%	57%	46%
	31400 Food Services Operations; Food Purchases	\$0	\$0	\$1,045,477	\$2,046,623	n/a	n/a	96%

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1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
	31900 Other Food Services	\$1,270,287	\$1,163,823	\$1,039,476	\$0	-100%	-100%	-100%
	33100 Community Service Operations; Direction of Community Services	\$36,921	\$272,706	\$190,665	\$325,265	> 500%	19%	71%
	33200 Community Recreation	\$85,311	\$0	\$0	\$0	-100%	n/a	n/a
	33400 Athletic Coaches	\$551,116	\$711,319	\$758,315	\$794,042	44%	12%	5%
	33930 Latch Key Kid Program	\$9,940	\$0	\$0	\$0	-100%	n/a	n/a
	33990 Other Community Services; Other	\$27,774	\$40,685	\$20,223	\$68,972	148%	70%	241%
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$0	\$451,426	n/a	n/a	n/a
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$324	\$71,550	\$17,131	\$79,001	> 500%	10%	361%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$246,767	\$99,880	\$0	\$55,732	-77%	-44%	n/a
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$0	\$0	\$2,000	\$2,000	n/a	n/a	0%
Overhead and Operational Total		\$11,281,958	\$16,779,195	\$17,443,327	\$20,876,117	85%	24%	20%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$1,416,796	\$1,258,210	\$2,573,507	\$2,104,043	49%	67%	-18%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$292,261	\$0	\$0	\$0	-100%	n/a	n/a
	43000 Facilities Acquisition and Construction; Professional Services	\$421,574	\$26,981	\$69,369	\$65,976	-84%	145%	-5%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$0	\$0	\$9,200	n/a	n/a	n/a
	45100 Building Acquisition, Construction and Improvements	\$0	\$0	\$0	\$695,631	n/a	n/a	n/a
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$0	\$0	\$337,000	n/a	n/a	n/a
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$2,201	n/a	n/a	n/a
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,417,257	\$1,572,627	\$1,150,387	\$1,571,962	11%	0%	37%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$126,926	\$71,925	\$58,759	\$56,419	-56%	-22%	-4%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$210,000	\$160,000	\$330,000	n/a	57%	106%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$489,313	\$241,493	\$473,445	n/a	-3%	96%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$3,070,954	\$7,830,553	\$4,639,047	\$5,226,803	70%	-33%	13%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$0	\$1,019,321	n/a	n/a	n/a
Nonoperational Total		\$6,745,767	\$11,459,609	\$8,892,562	\$11,892,002	76%	4%	34%
prorated								
	26491 2007 Account Code - PERF	\$758,119	\$738,184	\$813,361	\$421,196	-44%	-43%	-48%
	26492 2007 Account Code - Social Security	\$2,690,506	\$3,607,509	\$3,609,090	\$1,785,950	-34%	-50%	-51%
	26493 2007 Account Code - Workmen's Compensation	\$182,538	\$233,321	\$216,109	\$237,358	30%	2%	10%
	26494 2007 Account Code - Group Insurance	\$7,607,239	\$17,570,276	\$21,232,204	\$10,424,491	37%	-41%	-51%
	26496 2007 Account Code - Unemployment Compensation	\$3,127	\$32,332	\$12,687	\$4,932	58%	-85%	-61%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$99,954	\$146,766	\$380,551	\$67,221	-33%	-54%	-82%
prorated Total		\$11,341,482	\$22,328,387	\$26,264,002	\$12,941,148	14%	-42%	-51%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$39,518,401	\$59,064,678	\$62,830,126	\$57,838,008	46%	-2%	-8%	63.3%	60.7%	63.3%	58.9%
Student Instructional Support	\$2,686,291	\$5,299,189	\$5,108,155	\$4,980,991	85%	-6%	-2%	4.3%	5.4%	5.1%	5.1%
Overhead and Operational	\$13,487,366	\$21,099,211	\$22,124,329	\$23,332,080	73%	11%	5%	21.6%	21.7%	22.3%	23.8%
Nonoperational	\$6,745,767	\$11,816,151	\$9,256,211	\$12,081,444	79%	2%	31%	10.8%	12.1%	9.3%	12.3%
Grand Total	\$62,437,825	\$97,279,229	\$99,318,821	\$98,232,522	57%	1%	-1%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	67.6%	66.2%	68.4%	63.9%